

APPENDIX

Internal Revenue Code:

SEC. 3640. ASSESSMENT AUTHORITY.

The Commissioner is authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this title, or accruing under any former internal revenue law, where such taxes have not been duly paid by stamp at the time and in the manner provided by law. (U. S. C., Title 26, Sec. 3640.)

SEC. 3641. CERTIFICATION OF ASSESSMENT LISTS TO COLLECTORS.

The Commissioner shall certify a list of such assessments when made to the proper collectors, respectively, who shall proceed to collect and account for the taxes and penalties so certified. (U. S. C., Title 26, Sec. 3641.)

SEC. 3642. SUPPLEMENTAL ASSESSMENT LISTS.

(a) *Authorization.*—Whenever it is ascertained that any list delivered to any collector is imperfect or incomplete in consequence of the omission of the name of any person liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return made by any person liable to tax, the Commissioner may, at any time within the period prescribed for assessment, enter on any monthly or special list:

(1) *Original assessments.*—The name of such person so omitted, together with the amount of tax for which he may be liable, and also

(2) *Additional assessments.*—The name of any such person in respect to whose return, as aforesaid, there has been any omission, undervaluation, understatement, or false or fraudulent statement, together with the amount for which such person may be liable, above the amount for which he may have been assessed upon any return made as aforesaid.

(b) *Certification to Collector.*—The Commissioner shall certify and return such list to the collector as required by law. (U. S. C., Title 26, Sec. 3642.)

SEC. 3643. OTHER LAWS APPLICABLE.

All provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, so far as may be necessary, to the proceedings authorized and directed under this chapter. (U. S. C., Title 26, Sec. 3643.)

SEC. 3651. COLLECTION AUTHORITY.

(a) *In General.*—

(1) *Within district.*—It shall be the duty of the collectors or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated.

* * * * *

(U. S. C., Title 26, Sec. 3651.)

SEC. 3659. RECEIPTS FOR TAXES.

(a) *In General.*—Every collector and deputy collector shall give receipts for all sums collected by him, excepting only when and delivered; * * *. (U. S. C., Title 26, Sec. 3659.)

ed., Title 26, Sec. 3659.)

SEC. 3740. AUTHORIZATION TO COMMENCE SUIT.

No suit for the recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Commissioner authorizes or sanctions the proceedings and the Attorney General directs that the suit be commenced. (U. S. C., Title 26, Sec. 3740.)

SEC. 3743. REGULATIONS.

It shall be the duty of the Commissioner, with the approval of the Secretary, to establish such regulations, not inconsistent with law, for the observance of revenue officers, respecting suits arising under the internal revenue laws in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States under such laws. (U. S. C., Title 26, Sec. 3743.)

SEC. 3744. SUITS FOR TAXES.

Taxes may be sued for and recovered in the name of the United States in any proper form of action, before any district court of the United States, for the district within which the liability to such tax is incurred, or where the party from whom such tax is due resides at the time of the commencement of the said action. (U. S. C., Title 26, Sec. 3744.)

SEC. 3745. SUITS FOR FINES, PENALTIES, AND FORFEITURES.

* * * * *

(c) *Plaintiff, Proceedings, and Venue.*—All suits for fines, penalties, and forfeitures, where not otherwise provided for, shall be brought in the name of the United States, in any proper form of action, or by any ap-

propriate form of proceeding, qui tam or otherwise, before any district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction.

* * * * *

(U. S. C., Title 26, Sec. 3745.)

SEC. 3747. DISPOSITION OF JUDGMENTS AND MONEYS RECOVERED.

All judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to collectors as internal revenue taxes are required to be paid. (U. S. C., Title 26, Sec. 3747.)

SEC. 3770. AUTHORITY TO MAKE ABATEMENTS, CREDITS, AND REFUNDS.

(a) *To Taxpayers.*—

(1) *Assessments and collections generally.*—Except as otherwise provided by law in the case of income, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

* * * * *

(b) *To Collectors and Officers.*—The Commissioner, subject to regulations prescribed by the Secretary, is authorized to repay—

(1) *Collections recovered.*—To any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal revenue taxes collected by him, with the cost and expense of suit; also

(2) *Damages and costs.*—All damages and costs recovered against any collector, deputy collector, agent, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty. (U. S. C., Title 26, Sec. 3770.)

SEC. 3791. RULES AND REGULATIONS.

(a) *Authorization.*—

(1) *In general.*— * * * the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

* * * * *

(U. S. C., Title 26, Sec. 3791.)

SEC. 3901. POWERS AND DUTIES.

(a) *Assessment and Collection.*—The Commissioner, under the direction of the Secretary—

(1) *General superintendence.*—Shall have general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue; and

(2) *Regulations, forms, stamps, and dies.*—Shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; * * *

(U. S. C., Title 26, Sec. 3901.)

SEC. 3943. BONDS.

(a) *Original Execution.*—Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the Commissioner, under the direction of the Secretary, with not less than five sureties, to be approved by the General Counsel for the Department of the Treasury, conditioned that said col-

lector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary, all public moneys which may come into his hands or possession.

* * * * *

(d) *Filing*.—Said bonds shall be transmitted to the Secretary and filed as he may direct. (U. S. C., Title 26, Sec. 3943.) 3943.)

SEC. 3950. CHARGES AND CREDITS.

(a) *Charges*.—Every collector shall be charged with—

(1) *Taxes*.—The whole amount of taxes, whether contained in lists transmitted to him by the Commissioner, or by other collectors, or delivered to him by his predecessor in office, and the additions thereto;

* * * * *

(b) *Credits*.—Every collector shall be credited with—

* * * * *

(3) *Taxes transmitted to other collectors*.—The amount of taxes contained in the lists transmitted in the manner provided in section 3651 (b) to other collectors, and by them receipted as therein provided;

* * * * *

(5) *Uncollected taxes transferred to successor*.—All uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner, who shall certify the facts to the General Accounting Office, that due diligence was used by the collector; and

* * * * *

(U. S. C., Title 26, Sec. 3950.)

SEC. 3962. COMPLETION OF COLLECTIONS.

(a) *Accounts Generally.*—Every collector shall complete the collection of all sums assigned to him for collection and shall pay over the same into the Treasury.

(b) *Predecessor Collector's Accounts.*—In case of the death, resignation, or removal of any collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor is appointed and qualified, and it shall be the duty of such successor to collect the same. (U. S. C., Title 26, Sec. 3962.)

SEC. 3971. DEPOSIT OF COLLECTIONS.

(a) *General Rule.*—Except as provided in subsection (b), the gross amount of all taxes and revenues received under the provisions of this title, and collections of whatever nature received or collected by authority of any internal revenue law, shall be paid daily into the Treasury of the United States under instructions of the Secretary as internal revenue collections, by the officer receiving or collecting the same, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses, or claims of any description. A certificate of such payment, stating the name of the depositor and the specific account on which the deposit was made, signed by the Treasurer, designated depositary, or proper officer of a deposit bank, shall be transmitted to the Commissioner.

* * * * *

(U. S. C., Title 26, Sec. 3791.)